

APPROPRIATIONS COMMITTEE

Meeting Minutes

For the Meeting Held On November 20, 2014

Meeting Time : 6:30 pm

Location : Council on Aging – Media Room

Address : 328 North Main Street, East Longmeadow, MA

Meeting Posted On: **Day:** Monday **Date:** 11 / 17 / 2014
(48 hrs required)

Is Meeting Being Recorded by Digital Recorder: Yes X No
The Minutes of this Meeting are being taken by: Marge Larocca

Committee Members: (check if attended)

Russell Denver	✓	Eric Madison	✓	James Broderick	✓	James Walsh	✓
Dawn Starks	✓	Rocco Carabetta		Sam Pizzanelli	✓	Sara Menard	✓

Attendees: Marge Larocca.

Did the Chair release any prior Executive Session Minutes?

Yes		No	x
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Dates of Executive Session Released :

TOPIC / MATTER #1 Development of FY16 Budget

Summary of Matter Discussed :

- The Chairman opened the meeting and said that there is a lot of work to be accomplished in the coming weeks. He shared the answer to a question from the previous meeting about if Town did not go to the full levy capacity this year, what if any impact it would have to tax to the full levy capacity the following year. He stated that it will not make an impact. When calculations are done the following year, it is assumed that the previous year was to the full levy capacity.
- The Chair spoke about correspondence sent out to the Board of Selectmen and Board of Public Works indicating that in lieu of an agreement between them, the Committee needs to make some assumptions to costs related to the water and sewer funds. He noted that indirect costs were not being counted until an agreement is reached.
- The Town Accountant stated that the topic was discussed at the latest Board of Selectmen meeting, and a decision was not made. The Chairman stated that the committee will move on regardless.
- The Chairman distributed the updated Budget Calendar. He stated that the Board of Selectmen is committed to getting the department budgets back to the Committee on time.
- The Town Accountant stated that she has met with some department heads regarding the budgets, and has scheduled meetings with more before the budgets are distributed.
- The Chairman spoke about the potential for excess levy capacity and how to go about making that decision. The only way excess levy capacity can be taxed for is to make adjustment of numbers in the tax recap. The Town Accountant has completed the tax

recap and made adjustments where they are justified, and the result isn't up to the full levy capacity. The Chairman stated that even if there are funds available because of this, it looks like there are going to be some mid-year reductions to local aid. This means there is no free money to hand out, and quite possibly will need some free cash to balance the budget.

- The Town Accountant gave an explanation of the recent process completed in setting the tax rate. She stated that the paperwork was submitted to the Department of Revenue on the previous Wednesday and that there will be a single tax rate of \$20.72.

Documents or Exhibits for this Matter:

- FY16 Appropriations Committee Budget Calendar

Votes Taken Under this Matter :

- None

TOPIC / MATTER #2

FY16 Sources & Uses

Summary of Matter Discussed :

- The Chairman described some areas in the FY16 Sources & Uses document where he and the Town Accountant made changes.
- He then spoke about the Community Preservation Fund, and it was determined that tax calculations were done on the levy limit, but the Community Preservation Funds were not being deducted from the calculations. The Town Accountant gave a description of the Community Preservation tax process. It is an expense that hasn't been accounted for in the Sources and Uses.
- The Town Accountant gave a review of some of the adjustments she made in the numbers in the FY16 Sources and Uses document based on the decisions at the last meeting.
- The Town Accountant followed with a review of the second page, Local Receipts, of the FY16 Sources & Uses. Discussion followed about adjustments to the numbers.
- The Town Accountant began a review of the third page, Uses-General Fund, of the FY16 Sources & Uses. Discussion followed about the information and making adjustments to the numbers.
- Discussion followed about potential funding levels of the Capital Projects budget, the Stabilization fund and the impact of the new growth figures on the tax levy.
- The Chairman reviewed the fourth page, Other GF Uses. Discussion followed about adjustments.
- The Chairman stated that the budget instructions will be reviewed at the next meeting, and shared his outline of the budget instructions. The Chairman stated that they need to give an indication of the position of the Committee in regards to the budget instructions. Discussion followed about the past methods used in the budget instructions, and what recommendations will need to be made for the upcoming fiscal year as contracts will be in negotiation.

Documents or Exhibits for this Matter:

- FY16 Sources & Uses

Votes Taken Under this Matter :

- None

TOPIC / MATTER #3
Meeting Minutes – November 4, 2014

Summary of Matter Discussed :

- The Appropriations Committee Meeting Minutes of November 4, 2014 were reviewed. It was noted to change the word real to read in the last bulleted item in Topic #1. A motion was made to approve the Meeting Minutes November 4, 2014, as amended. The motion was seconded and all were in favor.

Documents or Exhibits for this Matter:

- Appropriations Committee Meeting Minutes – November 4, 2014.

Votes Taken Under this Matter :

- A motion was made to approve the Meeting Minutes November 4, 2014, as amended. The motion was seconded and all were in favor.

8:17 PM: Motion to Adjourn

Next Meeting: November 25, 2014 – 6:30PM – Council on Aging – Conference Room

MEETING FOLLOW UP:
Average cash balances – where are they at?
PRIOR MEETING NOTES:
Note: Set date for Auditor's budget forum
Committee Goals :
Health Insurance Plan Designs
Health Insurance for part-time Elected Officials
Meal Tax generation
Professional Development Class
Increase OPEB Appropriation
Establish a Capital Planning Budget